GOVERNMENT OF INDIA
FINANCE
LOK SABHA

UNSTARRED QUESTION NO:2535
ANSWERED ON:08.12.2006
SERVICE TAX ON PUBLIC AMENITIES
Singh Kunwar Rewati Raman

Will the Minister of FINANCE be pleased to state:

(a) Wether the Union Government has decided not to levy Service Tax on the user charges for the use of public amenities; and

(b) If so, the details of the facilities/services that are covered by the definition of amenities ?

Answer

MINISTRY OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S.PALANIMANICKAM)

(a) and (b): Taxable services are specified under section 65(105) of the Finance Act, 1994. Public amenities are not specified under the above section.